



Trustees' Financial Summary

FY2015-16

Submit ID: 0965-58247400

**** Recalculated ****

56 Yellowstone County

0965 Billings Elem

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Jeana Lervick **Phone #:** (406) 281-5039

(Signature)

(Date)

Chair, Board of Trustees: Greta Besch-Moen

(Signature)

(Date)

County Superintendant Sherry Long

(Signature)

(Date)

Software

Accounting Package: Sungard BiTech

For FY16 did the district employ a certified special education director? Yes

As reported through TEAMS - Terms of Employment, the district employs a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
203	ECI CARRYOVER	LOCAL	2005	
204	MAC Medicaid Reimbursement	STATE	2004	
205	Indirect Costs	STATE	2004	
208	OTOIndian Education for All	STATE		
224	Medicaid CSCT	STATE	2011	
225	MT Digital Academy	STATE	N/A	State
226	E Rate Refund	LOCAL	2014	
401	ECI Part C FY 15	STATE		
404	Medicaid Reimbursement	STATE	2004	
405	Gifted and Talented	STATE	5609651303	State
416	Title III Part A English Language Acquisition	FEDERAL	5609654115	84.365A
418	Title I Improving Basic Programs	FEDERAL	5609653115	84.010A
419	Title I Homeless Children	FEDERAL	5609655715	84.196
422	Title II Part A	FEDERAL	5609651415	84.367
423	Verizon Grant	LOCAL	2015	
424	ReaCT Tobacco Free Grant	LOCAL	2015	
427	Share Our Strength	LOCAL	2015	
440	School Wellness Grant	STATE	2015	
446	Montana Writing Project	STATE		
451	ECI FY15	STATE	2015	s
452	Adult Basic Ed - Federal	FEDERAL	5609655616	84.002
454	Smarter Lunch Rooms	LOCAL		
455	Gifted and Talented	STATE	2015	State
456	Hearing Conservation	STATE		
457	IDEA Part B	FEDERAL	5609657716ALLO	84.027
462	IDEA Preschool	FEDERAL	5609657916	84.173A
465	Adult Basic Ed - State	STATE	2015	State
466	Title III Part A English Language Acquisition	FEDERAL	5609654116	84.365A
468	Title I Improving Basic Programs	FEDERAL	5609653116	84.010A
469	Title X Part C Ed of Homeless Children	FEDERAL	5609655716	84.196
472	Title II, Part A, Teacher/Principal Train/Recruit	FEDERAL	5609651416	84.367
476	Title VII - Indian Education	FEDERAL	S060A152167	84.060A



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
490	Faith Grant	LOCAL		
560	Graduation Matters	STATE	2015	
571	Teaching with Primary Sources	LOCAL	2014	
575	Jobs for Montana Graduates	STATE	2014	State
595	TANF	FEDERAL	14-02261008	93.558

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	7,475,408.61	855,182.47		
02	Taxes Receivable - Real and Personal (120-149)	266,083.47	32,090.69		
03	Taxes Receivable - Protested (150-159)	49,125.80	5,897.98		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	188,085.28	1,163.00		
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	7,978,703.16	894,334.14		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	847,941.00	127,111.00		
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	847,941.00	127,111.00		
DEFERRED INFLOWS					
36	Deferred Inflows (680)	298,831.79	15,426.84		
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	122,697.49			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	6,709,232.88	751,796.30		
52	TOTAL FUND BALANCE/EQUITY	6,831,930.37	751,796.30		
53	TOTAL LIABILITIES AND FUND BALANCE	7,978,703.16	894,334.14		

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	449,808.97	2,073,401.39	6,207,551.99	280,410.13
02	Taxes Receivable - Real and Personal (120-149)	19,495.21			5,383.81
03	Taxes Receivable - Protested (150-159)	3,596.65			1,001.52
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			799,502.50	
06	Other Current Assets (190-210)			3,050.83	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	472,900.83	2,073,401.39	7,010,105.32	286,795.46
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)			58,193.11	
25	Other Current Liabilities (621-679)	29,900.00	55,045.27	473,716.28	21,247.97
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	29,900.00	55,045.27	531,909.39	21,247.97
DEFERRED INFLOWS					
36	Deferred Inflows (680)	8,840.65		13,236.76	2,631.64
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	434,160.18	2,018,356.12	6,464,959.17	262,915.85
52	TOTAL FUND BALANCE/EQUITY	434,160.18	2,018,356.12	6,464,959.17	262,915.85
53	TOTAL LIABILITIES AND FUND BALANCE	472,900.83	2,073,401.39	7,010,105.32	286,795.46

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Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				1,160,813.35
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				1,160,813.35
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				1,160,813.35
52	TOTAL FUND BALANCE/EQUITY				1,160,813.35
53	TOTAL LIABILITIES AND FUND BALANCE				1,160,813.35

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	360,349.80	1,057,205.98		4,397,093.78
02	Taxes Receivable - Real and Personal (120-149)	14,184.00			113,294.94
03	Taxes Receivable - Protested (150-159)	2,697.18			15,434.56
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	377,230.98	1,057,205.98		4,525,823.28
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	5,716.21			
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	5,716.21			
DEFERRED INFLOWS					
36	Deferred Inflows (680)	7,030.41			68,238.40
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	364,484.36	1,057,205.98		4,457,584.88
52	TOTAL FUND BALANCE/EQUITY	364,484.36	1,057,205.98		4,457,584.88
53	TOTAL LIABILITIES AND FUND BALANCE	377,230.98	1,057,205.98		4,525,823.28

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	46,189,345.37	269,743.40		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	2,612.46			
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	46,191,957.83	269,743.40		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	6,307,019.31			
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES	6,307,019.31			
DEFERRED INFLOWS					
36	Deferred Inflows (680)	2,612.46			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	39,882,326.06	269,743.40		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	39,882,326.06	269,743.40		
53	TOTAL LIABILITIES AND FUND BALANCE	46,191,957.83	269,743.40		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			505,684.41	658,010.20
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				97,866.68
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			505,684.41	755,876.88
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			5,516.30	13,876.58
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES			5,516.30	13,876.58
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts			500,168.11	742,000.30
52	TOTAL FUND BALANCE/EQUITY			500,168.11	742,000.30
53	TOTAL LIABILITIES AND FUND BALANCE			505,684.41	755,876.88



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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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Balance Sheet

		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 01

PRC	Revenue	2015 Value	2016 Value
1110	District Tax Levy	18,034,992.05	21,620,337.79
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2,318,806.18	455,234.67
1190	Penalties and Interest on Taxes	21,376.25	25,414.40
1310	Individual Tuition	182,965.05	176,050.57
1330	Tuition from Schl Dists Outside State	510.98	0.00
1510	Interest Earnings	102,682.45	31,476.05
3110	Direct State Aid	27,990,577.98	28,866,802.86
3111	Quality Educator	2,483,589.19	2,550,262.99
3112	At Risk Student	317,682.63	338,127.21
3113	Indian Education For All	236,048.40	242,354.16
3114	American Indian Achievement Gap	254,800.00	274,905.00
3115	State Spec Ed Allowable Cost Pymt to Districts	3,581,677.65	3,449,071.14
3116	Data For Achievement	173,565.00	232,140.00
3117	State Tuition for State Placement	35,679.95	319.37
3118	Natural Resource Development	199,465.43	324,075.98
3120	State Guaranteed Tax Base Aid	12,471,536.01	12,445,101.90
3444	State School Block Grant	3,784,007.22	3,784,007.22
3446	SB96 Block Grant Reimbursement	228,617.72	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		72,418,580.14	74,815,681.31

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX	Personal Services - Salaries	33,979,566.39	34,924,461.75
		2XX	Personal Services - Employee Benefits	4,951,663.34	4,988,582.75
		3XX	Purchased Professional and Technical Services	14,753.92	14,452.08
		4XX	Purchased Property Services	50,039.58	51,530.56
		5XX	Other Purchased Services	292,954.09	280,649.98
		6XX	Supplies and Materials	1,917,370.45	1,200,764.12
		7XX	Property and Equipment Acquisition	6,349.00	35,641.50
		810	Dues and Fees	0.00	4,980.36
		8XX	Other Expenditures	3,250.35	274.00
	21XX Support Services - Students				
		1XX	Personal Services - Salaries	2,386,119.83	2,315,599.44
		2XX	Personal Services - Employee Benefits	288,487.87	279,901.74
		3XX	Purchased Professional and Technical Services	22,230.05	111,410.00
		4XX	Purchased Property Services	319.56	38.00

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			5XX Other Purchased Services	29,660.50	1,669.14
			6XX Supplies and Materials	20,076.43	5,407.72
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries	460,582.52	466,935.98
			2XX Personal Services - Employee Benefits	33,684.51	36,821.36
			3XX Purchased Professional and Technical Services	4,146.75	209,934.95
			4XX Purchased Property Services	2,378.81	2,423.23
			5XX Other Purchased Services	56,632.73	49,847.20
			6XX Supplies and Materials	233,645.66	116,221.17
			7XX Property and Equipment Acquisition	3,528.79	0.00
			810 Dues and Fees	0.00	457.00
			8XX Other Expenditures	3,912.34	1,371.71
		222X Educational Media Services			
			1XX Personal Services - Salaries	2,454,181.08	2,529,617.53
			2XX Personal Services - Employee Benefits	354,329.96	360,945.73
			3XX Purchased Professional and Technical Services	371,520.32	444,267.35
			4XX Purchased Property Services	791.51	550.57
			5XX Other Purchased Services	10,363.56	12,119.42
			6XX Supplies and Materials	158,763.87	111,905.51
			7XX Property and Equipment Acquisition	420.47	4,722.16
			810 Dues and Fees	0.00	66.33
			8XX Other Expenditures	485.08	0.00
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	181,551.42	217,360.67
			2XX Personal Services - Employee Benefits	18,366.32	18,682.13
			3XX Purchased Professional and Technical Services	117,089.53	161,466.93
			4XX Purchased Property Services	2,503.92	1,073.30
			5XX Other Purchased Services	602,259.80	581,673.46
			6XX Supplies and Materials	16,332.55	11,375.34
			7XX Property and Equipment Acquisition	3,854.68	0.00
			810 Dues and Fees	0.00	14,738.73
			820 Judgments Against the School District	0.00	15,000.00
			8XX Other Expenditures	17,223.93	0.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	4,156,251.24	4,493,307.55
			2XX Personal Services - Employee Benefits	534,991.66	577,824.37
			3XX Purchased Professional and Technical Services	250.72	378.00
			4XX Purchased Property Services	817.90	18.75
			5XX Other Purchased Services	43,982.48	50,646.47
			6XX Supplies and Materials	6,707.77	7,003.62
			810 Dues and Fees	0.00	23,826.96
			8XX Other Expenditures	17,524.79	0.00

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
		25XX Support Services - Business				
		1XX	Personal Services - Salaries	867,939.22	962,647.44	
		2XX	Personal Services - Employee Benefits	135,971.00	144,754.61	
		3XX	Purchased Professional and Technical Services	223,841.17	36,711.75	
		4XX	Purchased Property Services	62,959.24	4,986.21	
		5XX	Other Purchased Services	22,800.95	4,178.31	
		6XX	Supplies and Materials	103,001.34	20,945.05	
		7XX	Property and Equipment Acquisition	23,115.05	6,594.14	
		810	Dues and Fees	0.00	3,576.08	
		8XX	Other Expenditures	6,281.75	6,598.76	
		26XX Operation and Maintenance of Plant Services				
		1XX	Personal Services - Salaries	3,319,138.95	3,439,208.88	
		2XX	Personal Services - Employee Benefits	737,358.40	783,184.04	
		3XX	Purchased Professional and Technical Services	61,333.54	73,400.39	
		4XX	Purchased Property Services	1,649,483.72	1,640,849.87	
		5XX	Other Purchased Services	220,395.19	66,705.21	
		6XX	Supplies and Materials	392,171.91	434,991.06	
		7XX	Property and Equipment Acquisition	60,407.52	76,781.47	
		810	Dues and Fees	0.00	12,457.71	
		8XX	Other Expenditures	77,238.05	36,084.92	
		27XX Student Transportation Services				
		1XX	Personal Services - Salaries	21,843.61	26,827.67	
		2XX	Personal Services - Employee Benefits	385.87	727.01	
		5XX	Other Purchased Services	99.92	0.00	
		4XXX Facilities Acquisition and Construction Services				
		7XX	Property and Equipment Acquisition	150,155.00	31,699.39	
		52XX Capital Leases or Long Term Notes with Board of Investments				
		840	Principal On Debt	84,250.00	84,250.00	
	260 Non-Grant Bilingual Education					
		1XXX Instruction				
		1XX	Personal Services - Salaries	82,819.93	86,057.60	
		2XX	Personal Services - Employee Benefits	11,777.33	12,148.20	
		5XX	Other Purchased Services	268.56	272.64	
	280 Special Education - Local and State					
		1XXX Instruction				
		1XX	Personal Services - Salaries	4,197,122.79	4,746,619.10	
		2XX	Personal Services - Employee Benefits	766,183.84	1,077,075.07	
		3XX	Purchased Professional and Technical Services	0.00	154.16	
		5XX	Other Purchased Services	1,426.96	644.32	
		6XX	Supplies and Materials	17,929.60	15,712.31	
		810	Dues and Fees	0.00	42.85	
		8XX	Other Expenditures	179.08	0.00	

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		21XX Support Services - Students			
		1XX	Personal Services - Salaries	1,957,146.96	1,883,560.40
		2XX	Personal Services - Employee Benefits	278,782.46	275,876.74
		5XX	Other Purchased Services	0.00	269.02
		6XX	Supplies and Materials	31,174.81	0.00
		24XX Support Services - School Administration			
		1XX	Personal Services - Salaries	167,704.52	168,030.93
		2XX	Personal Services - Employee Benefits	21,338.55	21,699.58
		5XX	Other Purchased Services	1,125.60	1,208.44
		6XX	Supplies and Materials	0.00	70.89
316	Data For Achievement				
		23XX Support Services - General Administration			
		1XX	Personal Services - Salaries	77,723.97	0.00
		2XX	Personal Services - Employee Benefits	5,747.12	0.00
		3XX	Purchased Professional and Technical Services	76,088.00	0.00
		6XX	Supplies and Materials	14,005.91	0.00
360	State Gifted & Talented Reimbursement				
		1XXX Instruction			
		1XX	Personal Services - Salaries	1,205.57	0.00
		2XX	Personal Services - Employee Benefits	1.88	0.00
		3XX	Purchased Professional and Technical Services	0.00	40.00
		4XX	Purchased Property Services	17.76	149.54
		5XX	Other Purchased Services	3,340.52	4,510.64
		6XX	Supplies and Materials	6,983.83	4,600.62
		221X Improvement of Instruction Services			
		5XX	Other Purchased Services	0.00	1,889.98
365	Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
		1XX	Personal Services - Salaries	31,295.97	27,422.51
		2XX	Personal Services - Employee Benefits	2,554.02	2,643.33
		3XX	Purchased Professional and Technical Services	3,500.00	15,990.00
		4XX	Purchased Property Services	975.00	95.00
		5XX	Other Purchased Services	21,922.92	1,746.54
		6XX	Supplies and Materials	13,249.85	31,598.66
		7XX	Property and Equipment Acquisition	0.00	13,317.00
		221X Improvement of Instruction Services			
		1XX	Personal Services - Salaries	40,217.43	26,315.91
		2XX	Personal Services - Employee Benefits	3,792.88	2,547.49
		5XX	Other Purchased Services	375.20	140.70
720	School Sponsored Athletics				
		35XX Extracurricular - Athletics			
		1XX	Personal Services - Salaries	464,240.34	479,212.08



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits	8,635.51	12,667.08
			3XX Purchased Professional and Technical Services	3,000.00	9,000.00
			4XX Purchased Property Services	2,500.00	2,027.15
			5XX Other Purchased Services	30,508.42	30,408.97
			6XX Supplies and Materials	921.17	244.73
		999 Undistributed			
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	810,000.00	0.00
		62XX Resources Transferred to Other School Districts or Cooperatives			
			920 Resources Transferred to Other School Districts or Cooperatives	70,000.00	2,070,000.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>71,279,873.69</u>	<u>73,662,116.77</u>

Schedule Of Changes Worksheet					Fund Code 01
Beginning Fund Balance				5,827,410.93	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				74,815,681.31	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				73,662,116.77	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	122,697.49	Less Last Year	271,742.59	(4b)	-149,045.10
					-149,045.10 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					6,831,930.37 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	2,121,045.47	2,612,556.65
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	275,831.67	35,670.57
	1190 Penalties and Interest on Taxes	2,498.32	3,044.85
	1410 Individual Transportation Fees	21,355.39	21,693.16
	1420 Trans Fees from Other Schl Dists Within State	14,700.00	16,528.00
	1510 Interest Earnings	9,982.14	2,750.89
	1900 Other Revenue from Local Sources	6,800.00	400.00
	2220 County On-Schedule Trans Reimb	563,107.10	562,643.94
	3210 State On-Schedule Trans Reimb	563,107.10	562,643.95
	3444 State School Block Grant	204,258.28	204,258.28
	3446 SB96 Block Grant Reimbursement	25,981.26	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		3,808,666.73	4,022,190.29

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	106,946.57	168,683.34
			2XX Personal Services - Employee Benefits	14,030.42	25,741.17
		24XX Support Services - School Administration			
			5XX Other Purchased Services	0.00	1.31
		25XX Support Services - Business			
			8XX Other Expenditures	0.00	778.43
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	3,885.50	3,978.68
			2XX Personal Services - Employee Benefits	843.75	860.97
			4XX Purchased Property Services	1,058.29	892.77
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	314,534.01	322,773.97
			2XX Personal Services - Employee Benefits	37,464.22	40,464.94
			3XX Purchased Professional and Technical Services	15,096.57	13,825.32
			4XX Purchased Property Services	1,138.42	990.42
			5XX Other Purchased Services	2,416,936.65	2,548,476.59
			6XX Supplies and Materials	13,094.38	19,637.17
	280 Special Education - Local and State				
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	492,866.37	446,307.24
			2XX Personal Services - Employee Benefits	225,315.04	202,361.35



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object		2015 Value	2016 Value
			5XX Other Purchased Services		39,500.03	41,476.36
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					3,682,710.22	3,837,250.03

Schedule Of Changes Worksheet					Fund Code 10	
Beginning Fund Balance					566,856.04	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,022,190.29	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,837,250.03	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					751,796.30	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 13
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	1,069,654.36	1,678,428.63
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	135,106.36	20,012.79
	1190 Penalties and Interest on Taxes	940.54	1,742.85
	1510 Interest Earnings	3,361.53	3,997.24
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,209,062.79	1,704,181.51

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 13	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			5XX	Other Purchased Services	89,890.00	106,400.32
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	836,691.32	1,251,000.00
			2XX	Personal Services - Employee Benefits	248,655.68	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,175,237.00	1,357,400.32	

Schedule Of Changes Worksheet					Fund Code 13
Beginning Fund Balance					87,378.99 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,704,181.51 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					1,357,400.32 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					434,160.18 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	15,916.56	10,763.10
	2240 County Retirement Distribution	10,590,199.08	10,146,222.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		10,606,115.64	10,156,985.10

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	5,982,972.87	6,198,064.95
		21XX	Support Services - Students		
			2XX Personal Services - Employee Benefits	422,824.83	430,221.16
		221X	Improvement of Instruction Services		
			2XX Personal Services - Employee Benefits	81,215.76	83,753.49
		222X	Educational Media Services		
			2XX Personal Services - Employee Benefits	480,443.19	504,305.96
		23XX	Support Services - General Administration		
			2XX Personal Services - Employee Benefits	50,793.41	68,488.10
		24XX	Support Services - School Administration		
			2XX Personal Services - Employee Benefits	731,726.96	797,158.02
		25XX	Support Services - Business		
			2XX Personal Services - Employee Benefits	153,363.77	171,393.26
		26XX	Operation and Maintenance of Plant Services		
			2XX Personal Services - Employee Benefits	604,528.21	612,427.27
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	59,223.17	62,022.85
		4XXX	Facilities Acquisition and Construction Services		
			2XX Personal Services - Employee Benefits	17,378.00	37,603.33
	260	Non-Grant Bilingual Education			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	14,581.41	15,267.49
	271	State and Federal Aggregate of Reimbursements/Indirect Costs			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	0.00	216.37
		221X	Improvement of Instruction Services		
			2XX Personal Services - Employee Benefits	0.00	10,627.40
		24XX	Support Services - School Administration		
			2XX Personal Services - Employee Benefits	0.00	8.53

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
			25XX Support Services - Business		
			2XX Personal Services - Employee Benefits	0.00	5,684.39
	280 Special Education - Local and State				
			1XXX Instruction		
			2XX Personal Services - Employee Benefits	889,265.50	1,064,038.04
			21XX Support Services - Students		
			2XX Personal Services - Employee Benefits	352,695.33	342,316.18
			24XX Support Services - School Administration		
			2XX Personal Services - Employee Benefits	29,526.32	29,810.38
			27XX Student Transportation Services		
			2XX Personal Services - Employee Benefits	86,774.82	79,179.40
	316 Data For Achievement				
			23XX Support Services - General Administration		
			2XX Personal Services - Employee Benefits	13,684.20	0.00
	324 Graduation Matters Montana				
			221X Improvement of Instruction Services		
			2XX Personal Services - Employee Benefits	22.45	0.00
	329 State Miscellaneous Grants				
			1XXX Instruction		
			2XX Personal Services - Employee Benefits	10,546.16	12,110.64
			21XX Support Services - Students		
			2XX Personal Services - Employee Benefits	53,760.26	56,994.46
			221X Improvement of Instruction Services		
			2XX Personal Services - Employee Benefits	44.90	0.00
			24XX Support Services - School Administration		
			2XX Personal Services - Employee Benefits	16,756.29	17,222.38
			26XX Operation and Maintenance of Plant Services		
			2XX Personal Services - Employee Benefits	1,787.92	1,510.21
	360 State Gifted & Talented Reimbursement				
			1XXX Instruction		
			2XX Personal Services - Employee Benefits	319.44	0.00
			221X Improvement of Instruction Services		
			2XX Personal Services - Employee Benefits	93.59	15.08
	362 State Adult Basic & Literacy Education				
			1XXX Instruction		
			2XX Personal Services - Employee Benefits	16,852.40	16,989.14
	365 Indian Education for All - OTO & Ongoing				
			1XXX Instruction		
			2XX Personal Services - Employee Benefits	5,510.02	4,865.03
			221X Improvement of Instruction Services		
			2XX Personal Services - Employee Benefits	7,080.74	4,668.71



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	650 Adult Basic Education/GED Programs					
		1XXX Instruction				
			2XX Personal Services - Employee Benefits	31,888.32	35,676.05	
		21XX Support Services - Students				
			2XX Personal Services - Employee Benefits	13,364.57	0.00	
		24XX Support Services - School Administration				
			2XX Personal Services - Employee Benefits	14,209.33	21,921.20	
	720 School Sponsored Athletics					
		35XX Extracurricular - Athletics				
			2XX Personal Services - Employee Benefits	81,734.88	85,017.05	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>10,224,969.02</u>	<u>10,769,576.52</u>	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					2,630,947.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					10,156,985.10	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					10,769,576.52	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					2,018,356.12	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
204	MAC Medicaid Reimbursement	
	3357 Montana Administrative Claiming Reimbursement	226,992.85
205	Indirect Costs	
	1510 Interest Earnings	63,076.61
	1900 Other Revenue from Local Sources	95,964.41
	4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	417,769.37
224	Medicaid CSCT	
	3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	2,075,877.18
225	MT Digital Academy	
	3290 State - Other State Grants	84,313.58
404	Medicaid Reimbursement	
	3355 Medicaid - Miscellaneous	558,991.14
416	Title III Part A English Language Acquisition	
	4320 Title III, Part A, English Language Acquisition & Language Enhancement	8,939.97
418	Title I Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	346,324.02
419	Title I Homeless Children	
	4380 Title X, Part C, Education of Homeless Children & Youth	5,677.58
422	Title II Part A	
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	465.43
423	Verizon Grant	
	1920 Contributions/Donations from Private Sources	26,294.00
424	ReaCT Tobacco Free Grant	
	1900 Other Revenue from Local Sources	4,545.19
427	Share Our Strength	
	1920 Contributions/Donations from Private Sources	11,599.41
451	ECI FY15	
	3290 State - Other State Grants	750,456.52
452	Adult Basic Ed - Federal	
	4540 Adult Basic & Literacy Education (ABLE)	189,421.00
455	Gifted and Talented	
	3600 State Gifted & Talented Reimbursement	5,999.94
456	Hearing Conservation	
	3235 State Audiology Contracts	51,449.30
457	IDEA Part B	
	4560 IDEA, Part B, Children with Disabilities	3,715,142.00
462	IDEA Preschool	
	4570 IDEA Preschool	117,427.00



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465 Adult Basic Ed - State	
3620 State Adult Basic & Literacy Education	110,624.00
466 Title III Part A English Language Acquisition	
4320 Title III, Part A, English Language Acquisition & Language Enhancement	2,329.39
468 Title I Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	3,616,588.24
469 Title X Part C Ed of Homeless Children	
4380 Title X, Part C, Education of Homeless Children & Youth	24,906.00
472 Title II, Part A, Teacher/Principal Train/Recruit	
4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	888,792.89
476 Title VII - Indian Education	
4130 Title VII Indian Education	314,329.00
490 Faith Grant	
1920 Contributions/Donations from Private Sources	11,750.00
560 Graduation Matters	
3240 Graduation Matters Montana	34.14
571 Teaching with Primary Sources	
1900 Other Revenue from Local Sources	2,608.78
575 Jobs for Montana Graduates	
3290 State - Other State Grants	2,692.69
595 TANF	
4700 Federal Miscellaneous Grants from other State Agencies	52,819.67
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	<u>13,784,201.30</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
203 ECI CARRYOVER					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services		56,126.88
			5XX Other Purchased Services		500.00
		21XX Support Services - Students			
			5XX Other Purchased Services		1,340.00
			203 Subtotal		<u>57,966.88</u>
204 MAC Medicaid Reimbursement					
	1XX Regular Education Programs - Elementary/Secondary				
		62XX Resources Transferred to Other School Districts or Cooperatives			
			940 Indirect Costs		7,285.60
			204 Subtotal		<u>7,285.60</u>
205 Indirect Costs					
	271 State and Federal Aggregate of Reimbursements/Indirect Costs				
		1XXX Instruction			
			1XX Personal Services - Salaries		1,219.61



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
		221X	Improvement of Instruction Services		
		1XX	Personal Services - Salaries		58,027.52
		2XX	Personal Services - Employee Benefits		8,670.94
		24XX	Support Services - School Administration		
		1XX	Personal Services - Salaries		48.06
		2XX	Personal Services - Employee Benefits		0.19
		25XX	Support Services - Business		
		1XX	Personal Services - Salaries		32,040.97
		2XX	Personal Services - Employee Benefits		5,755.51
		3XX	Purchased Professional and Technical Services		119,252.32
		4XX	Purchased Property Services		3,609.67
		5XX	Other Purchased Services		31,829.76
		6XX	Supplies and Materials		22,164.32
		810	Dues and Fees		8,183.13
		26XX	Operation and Maintenance of Plant Services		
		3XX	Purchased Professional and Technical Services		952.00
		6XX	Supplies and Materials		2,189.00
			205 Subtotal		<u>293,943.00</u>
208	OTOIndian Education for All				
	365 Indian Education for All - OTO & Ongoing				
	21XX Support Services - Students				
		6XX	Supplies and Materials		2,692.66
			208 Subtotal		<u>2,692.66</u>
224	Medicaid CSCT				
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
		3XX	Purchased Professional and Technical Services		2,075,877.18
			224 Subtotal		<u>2,075,877.18</u>
225	MT Digital Academy				
	329 State Miscellaneous Grants				
	1XXX Instruction				
		1XX	Personal Services - Salaries		67,994.82
		2XX	Personal Services - Employee Benefits		11,460.22
			225 Subtotal		<u>79,455.04</u>
226	E Rate Refund				
	1XX Regular Education Programs - Elementary/Secondary				
	222X Educational Media Services				
		3XX	Purchased Professional and Technical Services		3,695.40
		5XX	Other Purchased Services		152,304.60
			226 Subtotal		<u>156,000.00</u>



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
404	Medicaid Reimbursement				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		1XX	Personal Services - Salaries		4,234.00
		2XX	Personal Services - Employee Benefits		17.16
		3XX	Purchased Professional and Technical Services		40.00
		5XX	Other Purchased Services		749.63
		6XX	Supplies and Materials		20,270.24
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries		101,140.34
		2XX	Personal Services - Employee Benefits		16,010.10
		3XX	Purchased Professional and Technical Services		37,038.85
		4XX	Purchased Property Services		664.40
		5XX	Other Purchased Services		24,370.18
		6XX	Supplies and Materials		40,537.36
	221X	Improvement of Instruction Services			
		1XX	Personal Services - Salaries		3,607.77
		2XX	Personal Services - Employee Benefits		14.26
		5XX	Other Purchased Services		589.48
		6XX	Supplies and Materials		54.32
	24XX	Support Services - School Administration			
		3XX	Purchased Professional and Technical Services		341.24
		4XX	Purchased Property Services		780.00
		5XX	Other Purchased Services		3,099.09
		6XX	Supplies and Materials		35,559.31
		810	Dues and Fees		350.00
	27XX	Student Transportation Services			
		5XX	Other Purchased Services		8,344.36
		404 Subtotal			<u>297,812.09</u>
416	Title III Part A English Language Acquisition				
	432	Title III, Part A, English Language Acquisition & Language Enhancement			
	1XXX	Instruction			
		3XX	Purchased Professional and Technical Services		320.00
		6XX	Supplies and Materials		8,486.40
	62XX	Resources Transferred to Other School Districts or Cooperatives			
		940	Indirect Costs		133.57
		416 Subtotal			<u>8,939.97</u>
418	Title I Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
	1XXX	Instruction			
		1XX	Personal Services - Salaries		11,250.24



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits		1,861.56
			3XX Purchased Professional and Technical Services		61,720.79
			5XX Other Purchased Services		6,669.99
			6XX Supplies and Materials		123,129.58
		21XX Support Services - Students			
			5XX Other Purchased Services		423.84
		221X Improvement of Instruction Services			
			3XX Purchased Professional and Technical Services		119,949.90
			5XX Other Purchased Services		9,060.00
		24XX Support Services - School Administration			
			5XX Other Purchased Services		1,631.12
		62XX Resources Transferred to Other School Districts or Cooperatives			
			940 Indirect Costs		10,627.00
			418 Subtotal		346,324.02
419	Title I Homeless Children				
	438 Title X, Part C, Education of Homeless Children & Youth				
		1XXX Instruction			
			1XX Personal Services - Salaries		3,253.64
			2XX Personal Services - Employee Benefits		679.98
			5XX Other Purchased Services		1,285.17
			6XX Supplies and Materials		229.79
		62XX Resources Transferred to Other School Districts or Cooperatives			
			940 Indirect Costs		229.00
			419 Subtotal		5,677.58
422	Title II Part A				
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund				
		221X Improvement of Instruction Services			
			3XX Purchased Professional and Technical Services		445.00
		62XX Resources Transferred to Other School Districts or Cooperatives			
			940 Indirect Costs		20.43
			422 Subtotal		465.43
423	Verizon Grant				
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			5XX Other Purchased Services		486.03
			6XX Supplies and Materials		18,018.73
			423 Subtotal		18,504.76



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
424	ReaCT Tobacco Free Grant				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX	Personal Services - Salaries		3,600.01
		2XX	Personal Services - Employee Benefits		14.58
		6XX	Supplies and Materials		573.09
	221X Improvement of Instruction Services				
		1XX	Personal Services - Salaries		356.06
		2XX	Personal Services - Employee Benefits		1.45
			424 Subtotal		4,545.19
427	Share Our Strength				
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
		6XX	Supplies and Materials		3,599.41
		7XX	Property and Equipment Acquisition		8,000.00
			427 Subtotal		11,599.41
451	ECI FY15				
	329 State Miscellaneous Grants				
	1XXX Instruction				
		3XX	Purchased Professional and Technical Services		51,877.70
		4XX	Purchased Property Services		51,012.46
		5XX	Other Purchased Services		24,998.27
		6XX	Supplies and Materials		9,978.34
	21XX Support Services - Students				
		1XX	Personal Services - Salaries		321,088.33
		2XX	Personal Services - Employee Benefits		109,528.78
		4XX	Purchased Property Services		284.50
		5XX	Other Purchased Services		6,687.25
		6XX	Supplies and Materials		519.33
	221X Improvement of Instruction Services				
		3XX	Purchased Professional and Technical Services		775.60
		5XX	Other Purchased Services		5,580.40
		6XX	Supplies and Materials		2,216.82
	24XX Support Services - School Administration				
		1XX	Personal Services - Salaries		97,076.70
		2XX	Personal Services - Employee Benefits		23,179.32
		5XX	Other Purchased Services		971.00
		810	Dues and Fees		58.00
	26XX Operation and Maintenance of Plant Services				
		1XX	Personal Services - Salaries		8,512.55



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits		1,396.31
			4XX Purchased Property Services		1,701.95
			6XX Supplies and Materials		2,156.88
		62XX Resources Transferred to Other School Districts or Cooperatives			
			940 Indirect Costs		30,856.03
			451 Subtotal		<u>750,456.52</u>
452	Adult Basic Ed - Federal				
	454 Adult Basic & Literacy Education (ABLE)				
		1XXX Instruction			
			1XX Personal Services - Salaries		140,043.00
			2XX Personal Services - Employee Benefits		41,722.00
		62XX Resources Transferred to Other School Districts or Cooperatives			
			940 Indirect Costs		7,656.00
			452 Subtotal		<u>189,421.00</u>
455	Gifted and Talented				
	360 State Gifted & Talented Reimbursement				
		1XXX Instruction			
			6XX Supplies and Materials		2,391.71
		21XX Support Services - Students			
			5XX Other Purchased Services		975.00
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries		85.00
			5XX Other Purchased Services		2,414.11
			6XX Supplies and Materials		134.12
			455 Subtotal		<u>5,999.94</u>
456	Hearing Conservation				
	280 Special Education - Local and State				
		1XXX Instruction			
			2XX Personal Services - Employee Benefits		5,490.29
		21XX Support Services - Students			
			1XX Personal Services - Salaries		45,959.01
			456 Subtotal		<u>51,449.30</u>
457	IDEA Part B				
	456 IDEA, Part B, Children with Disabilities				
		1XXX Instruction			
			1XX Personal Services - Salaries		2,151,967.94
			2XX Personal Services - Employee Benefits		979,913.83
			4XX Purchased Property Services		3,207.42
			5XX Other Purchased Services		6,293.15
			6XX Supplies and Materials		21,312.46



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
		21XX Support Services - Students			
		1XX	Personal Services - Salaries		264,383.78
		2XX	Personal Services - Employee Benefits		84,699.01
		5XX	Other Purchased Services		14,241.91
		6XX	Supplies and Materials		13,499.30
		810	Dues and Fees		300.00
		221X Improvement of Instruction Services			
		1XX	Personal Services - Salaries		8,115.34
		2XX	Personal Services - Employee Benefits		808.53
		3XX	Purchased Professional and Technical Services		600.00
		5XX	Other Purchased Services		8,179.07
		810	Dues and Fees		181.34
		24XX Support Services - School Administration			
		4XX	Purchased Property Services		1,967.63
		5XX	Other Purchased Services		3,834.73
		6XX	Supplies and Materials		388.50
		62XX Resources Transferred to Other School Districts or Cooperatives			
		940	Indirect Costs		151,248.06
			457 Subtotal		3,715,142.00
462	IDEA Preschool				
	457 IDEA Preschool				
	1XXX Instruction				
		1XX	Personal Services - Salaries		86,336.93
		2XX	Personal Services - Employee Benefits		26,303.07
	62XX Resources Transferred to Other School Districts or Cooperatives				
		940	Indirect Costs		4,787.00
			462 Subtotal		117,427.00
465	Adult Basic Ed - State				
	362 State Adult Basic & Literacy Education				
	1XXX Instruction				
		1XX	Personal Services - Salaries		95,762.00
		2XX	Personal Services - Employee Benefits		10,357.00
	62XX Resources Transferred to Other School Districts or Cooperatives				
		940	Indirect Costs		4,505.00
			465 Subtotal		110,624.00
466	Title III Part A English Language Acquisition				
	432 Title III, Part A, English Language Acquisition & Language Enhancement				
	1XXX Instruction				
		1XX	Personal Services - Salaries		170.00
		3XX	Purchased Professional and Technical Services		674.39



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials		1,040.00
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries		425.00
		62XX Resources Transferred to Other School Districts or Cooperatives			
			940 Indirect Costs		20.00
			466 Subtotal		<u>2,329.39</u>
468	Title I Improving Basic Programs				
	420 Title I, Part A, Improving Basic Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries		1,516,840.62
			2XX Personal Services - Employee Benefits		502,562.05
			3XX Purchased Professional and Technical Services		637,313.95
			4XX Purchased Property Services		3,045.95
			5XX Other Purchased Services		65,022.50
			6XX Supplies and Materials		322,483.94
			8XX Other Expenditures		708.00
		21XX Support Services - Students			
			1XX Personal Services - Salaries		182,105.70
			2XX Personal Services - Employee Benefits		65,381.88
			3XX Purchased Professional and Technical Services		150.00
			5XX Other Purchased Services		3,701.78
			6XX Supplies and Materials		2,511.23
			810 Dues and Fees		349.00
		221X Improvement of Instruction Services			
			1XX Personal Services - Salaries		15,725.00
			3XX Purchased Professional and Technical Services		3,474.70
			5XX Other Purchased Services		17,871.07
			6XX Supplies and Materials		65.15
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries		84,581.55
			2XX Personal Services - Employee Benefits		25,146.03
			4XX Purchased Property Services		586.63
			5XX Other Purchased Services		1,095.34
			6XX Supplies and Materials		2,198.37
		26XX Operation and Maintenance of Plant Services			
			6XX Supplies and Materials		1,010.76
		62XX Resources Transferred to Other School Districts or Cooperatives			
			940 Indirect Costs		136,300.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
	438	Title X, Part C, Education of Homeless Children & Youth			
		1XXX	Instruction		
			1XX Personal Services - Salaries		1,823.78
			2XX Personal Services - Employee Benefits		100.77
			5XX Other Purchased Services		20,766.25
			6XX Supplies and Materials		2,633.10
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		1,033.14
			468 Subtotal		3,616,588.24
469	Title X Part C Ed of Homeless Children				
	438	Title X, Part C, Education of Homeless Children & Youth			
		1XXX	Instruction		
			1XX Personal Services - Salaries		17,018.82
			2XX Personal Services - Employee Benefits		4,587.05
			5XX Other Purchased Services		1,747.13
		221X	Improvement of Instruction Services		
			5XX Other Purchased Services		650.00
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		903.00
			469 Subtotal		24,906.00
472	Title II, Part A, Teacher/Principal Train/Recruit				
	430	Title II, Part A, Teacher & Principal Training & Recruiting Fund			
		1XXX	Instruction		
			1XX Personal Services - Salaries		612,455.95
			2XX Personal Services - Employee Benefits		223,793.32
			5XX Other Purchased Services		3,335.80
		21XX	Support Services - Students		
			5XX Other Purchased Services		3,335.82
		221X	Improvement of Instruction Services		
			3XX Purchased Professional and Technical Services		7,497.00
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		38,375.00
			472 Subtotal		888,792.89
476	Title VII - Indian Education				
	413	Title VII Indian Education			
		1XXX	Instruction		
			1XX Personal Services - Salaries		207,043.17
			2XX Personal Services - Employee Benefits		91,406.33
			3XX Purchased Professional and Technical Services		254.00
			5XX Other Purchased Services		2,610.47



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials		200.66
		62XX	Resources Transferred to Other School Districts or Cooperatives		
			940 Indirect Costs		12,814.37
			476 Subtotal		314,329.00
490	Faith Grant				
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
			6XX Supplies and Materials		5,353.34
			490 Subtotal		5,353.34
560	Graduation Matters				
	324 Graduation Matters Montana				
	1XXX Instruction				
			6XX Supplies and Materials		34.14
			560 Subtotal		34.14
571	Teaching with Primary Sources				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		2,598.25
			2XX Personal Services - Employee Benefits		10.53
			571 Subtotal		2,608.78
575	Jobs for Montana Graduates				
	329 State Miscellaneous Grants				
	1XXX Instruction				
			1XX Personal Services - Salaries		268.75
			2XX Personal Services - Employee Benefits		0.74
			4XX Purchased Property Services		93.55
			5XX Other Purchased Services		1,261.95
			6XX Supplies and Materials		897.70
	21XX Support Services - Students				
			1XX Personal Services - Salaries		170.00
			575 Subtotal		2,692.69
595	TANF				
	470 Federal Miscellaneous Grants from other State Agencies				
	1XXX Instruction				
			1XX Personal Services - Salaries		25,329.51
			2XX Personal Services - Employee Benefits		3,979.89
			3XX Purchased Professional and Technical Services		144.00
			6XX Supplies and Materials		8,366.27
	24XX Support Services - School Administration				
			3XX Purchased Professional and Technical Services		15,000.00
			595 Subtotal		52,819.67



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Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	13,218,062.71
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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance	5,898,820.58	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	13,784,201.30	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	13,218,062.71	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,464,959.17	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
203 ECI CARRYOVER	0.00	57,966.88	-57,966.88
204 MAC Medicaid Reimbursement	226,992.85	7,285.60	219,707.25
205 Indirect Costs	576,810.39	293,943.00	282,867.39
208 OTOIndian Education for All	0.00	2,692.66	-2,692.66
224 Medicaid CSCT	2,075,877.18	2,075,877.18	0.00
225 MT Digital Academy	84,313.58	79,455.04	4,858.54
226 E Rate Refund	0.00	156,000.00	-156,000.00
404 Medicaid Reimbursement	558,991.14	297,812.09	261,179.05
416 Title III Part A English Language Acquisition	8,939.97	8,939.97	0.00
418 Title I Improving Basic Programs	346,324.02	346,324.02	0.00
419 Title I Homeless Children	5,677.58	5,677.58	0.00
422 Title II Part A	465.43	465.43	0.00
423 Verizon Grant	26,294.00	18,504.76	7,789.24
424 ReaCT Tobacco Free Grant	4,545.19	4,545.19	0.00
427 Share Our Strength	11,599.41	11,599.41	0.00
451 ECI FY15	750,456.52	750,456.52	0.00
452 Adult Basic Ed - Federal	189,421.00	189,421.00	0.00
455 Gifted and Talented	5,999.94	5,999.94	0.00
456 Hearing Conservation	51,449.30	51,449.30	0.00
457 IDEA Part B	3,715,142.00	3,715,142.00	0.00
462 IDEA Preschool	117,427.00	117,427.00	0.00
465 Adult Basic Ed - State	110,624.00	110,624.00	0.00
466 Title III Part A English Language Acquisition	2,329.39	2,329.39	0.00
468 Title I Improving Basic Programs	3,616,588.24	3,616,588.24	0.00
469 Title X Part C Ed of Homeless Children	24,906.00	24,906.00	0.00
472 Title II, Part A, Teacher/Principal Train/Recruit	888,792.89	888,792.89	0.00



Trustees' Financial Summary

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56 Yellowstone County

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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
476 Title VII - Indian Education	314,329.00	314,329.00	0.00
490 Faith Grant	11,750.00	5,353.34	6,396.66
560 Graduation Matters	34.14	34.14	0.00
571 Teaching with Primary Sources	2,608.78	2,608.78	0.00
575 Jobs for Montana Graduates	2,692.69	2,692.69	0.00
595 TANF	52,819.67	52,819.67	0.00
Total	13,784,201.30	13,218,062.71	566,138.59



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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	384,953.06	434,170.81
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	48,893.02	9,772.11
	1190 Penalties and Interest on Taxes	435.30	392.26
	1510 Interest Earnings	3,837.18	1,589.77
	1900 Other Revenue from Local Sources	1,015.33	673.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		439,133.89	446,597.95

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	650 Adult Basic Education/GED Programs				
		1XXX Instruction			
			1XX Personal Services - Salaries	181,120.27	201,093.70
			2XX Personal Services - Employee Benefits	34,915.27	855.32
			3XX Purchased Professional and Technical Services	0.00	11,097.35
			4XX Purchased Property Services	1,537.37	1,652.04
			5XX Other Purchased Services	4,058.71	4,254.26
			6XX Supplies and Materials	3,737.99	56,770.04
			810 Dues and Fees	0.00	8,692.00
		21XX Support Services - Students			
			1XX Personal Services - Salaries	75,908.50	0.00
			2XX Personal Services - Employee Benefits	8,424.46	0.00
			6XX Supplies and Materials	1,551.20	0.00
		221X Improvement of Instruction Services			
			5XX Other Purchased Services	906.64	0.00
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	80,706.58	123,562.32
			2XX Personal Services - Employee Benefits	16,704.60	27,940.80
			5XX Other Purchased Services	1,399.00	96,000.64
			6XX Supplies and Materials	703.63	43.96
			8XX Other Expenditures	0.00	590.00
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	26,423.43	22,712.41
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				438,097.65	555,264.84



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Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance					371,582.74	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					446,597.95	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					555,264.84	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					262,915.85	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 21

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2,401.82	7,155.91
	5300 Operating Transfers from Other Funds	810,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		812,401.82	7,155.91

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 21

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 21

Beginning Fund Balance					1,153,657.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					7,155.91	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,160,813.35	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	1,042,263.33	1,121,551.25
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	154,489.02	19,244.73
	1190 Penalties and Interest on Taxes	1,204.55	1,045.31
	1510 Interest Earnings	6,319.98	5,680.21
	1920 Contributions/Donations from Private Sources	30,900.00	10,834.56
	3281 State Technology Aid	68,156.43	67,651.53
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		1,303,333.31	1,226,007.59

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			3XX Purchased Professional and Technical Services	11,176.00	6,900.36
			5XX Other Purchased Services	2,116.00	3,358.92
			6XX Supplies and Materials	781,037.61	820,704.43
		221X Improvement of Instruction Services			
			6XX Supplies and Materials	0.00	345.03
		222X Educational Media Services			
			1XX Personal Services - Salaries	274,655.30	302,804.50
			2XX Personal Services - Employee Benefits	38,456.10	45,412.18
			3XX Purchased Professional and Technical Services	980.99	9,841.50
			5XX Other Purchased Services	10,039.64	2,463.18
			6XX Supplies and Materials	25,244.74	44,500.30
			7XX Property and Equipment Acquisition	0.00	8,943.12
			8XX Other Expenditures	0.00	46.58
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,143,706.38	1,245,320.10



Trustees' Financial Summary

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Schedule Of Changes Worksheet

Fund Code 28

Beginning Fund Balance	405,880.07	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1,226,007.59	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,245,320.10	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 22,083.20 (4b)	-22,083.20	
	-22,083.20	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	364,484.36	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	5,501.15	6,028.63
	3445 State Combined Fund School Block Grant	206,724.68	206,724.68
	3447 SB96 Combined Block Grant Reimbursement	24,373.17	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		236,599.00	212,753.31

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			3XX Purchased Professional and Technical Services	0.00	1,380.00	
			6XX Supplies and Materials	0.00	46,377.12	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	47,757.12	

Schedule Of Changes Worksheet			Fund Code 29
Beginning Fund Balance			892,209.79 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			212,753.31 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			47,757.12 (3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00 (4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			1,057,205.98 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	4,724,430.32	7,151,648.54
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	606,160.68	75,137.69
	1190 Penalties and Interest on Taxes	4,186.94	7,503.43
	1510 Interest Earnings	26,875.87	24,019.93
	3120 State Guaranteed Tax Base Aid	2,604,935.72	784,184.82
	4100 Federal Miscellaneous Grants - Direct from Feds	527,175.99	530,019.46
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		8,493,765.52	8,572,513.87

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		51XX General Obligation Bonds, Special Assessments and Interest			
			840 Principal On Debt	1,390,000.00	2,785,000.00
			850 Interest on Debt	5,595,916.34	5,282,325.70
			860 Agent Fees/Issuance Costs	3,450.00	3,450.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				6,989,366.34	8,070,775.70

Schedule Of Changes Worksheet Fund Code 50

Beginning Fund Balance	3,955,846.71	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	8,572,513.87	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	8,070,775.70	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,457,584.88	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	169,024.94	297,501.10
	1900 Other Revenue from Local Sources	129,984.98	13,253.03
	1910 Rentals	22,851.61	24,405.78
	1920 Contributions/Donations from Private Sources	15,000.00	15,000.00
	5110 Sale of Bonds	0.00	33,000,000.00
	5111 Premium on Sale of Bonds	0.00	5,119,684.70
	5200 Sale or Compensation for Loss of Assets	9,307.62	528,060.94
	9710 Residual Equity Transfers In	157,988.92	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>504,158.07</u>	<u>38,997,905.55</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			7XX Property and Equipment Acquisition	0.00	30,000.00
	22XX Educational Media Services				
			1XX Personal Services - Salaries	0.00	10,178.46
			2XX Personal Services - Employee Benefits	0.00	1,466.75
			3XX Purchased Professional and Technical Services	35,998.00	0.00
			7XX Property and Equipment Acquisition	59,999.00	0.00
	23XX Support Services - General Administration				
			3XX Purchased Professional and Technical Services	77.75	0.00
	25XX Support Services - Business				
			1XX Personal Services - Salaries	3,141.14	3,437.83
			2XX Personal Services - Employee Benefits	697.52	504.24
			4XX Purchased Property Services	0.00	539.35
			5XX Other Purchased Services	886.49	423.92
			6XX Supplies and Materials	185.89	167.00
	26XX Operation and Maintenance of Plant Services				
			1XX Personal Services - Salaries	5,972.80	8,855.86
			2XX Personal Services - Employee Benefits	320.26	442.31
			3XX Purchased Professional and Technical Services	0.00	8,876.18
			4XX Purchased Property Services	31,701.09	397,449.31
			6XX Supplies and Materials	0.00	11,599.39
			7XX Property and Equipment Acquisition	0.00	3,936.25
	4XXX Facilities Acquisition and Construction Services				
			1XX Personal Services - Salaries	203,325.25	211,957.13
			2XX Personal Services - Employee Benefits	25,113.78	27,036.01



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 60	
PRC	Program	Function	Object	2015 Value	2016 Value	
			3XX Purchased Professional and Technical Services	9,673.75	24,845.67	
			4XX Purchased Property Services	0.00	1,330.00	
			5XX Other Purchased Services	35,203.08	19,612.00	
			6XX Supplies and Materials	66,631.22	1,042,815.37	
			7XX Property and Equipment Acquisition	44,670,073.84	38,965,274.18	
			8XX Other Expenditures	0.00	279,357.00	
999 Undistributed						
9999 Undistributed						
			971 Residual Equity Transfers Out	157,988.92	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>45,306,989.78</u>	<u>41,050,104.21</u>	

Schedule Of Changes Worksheet					Fund Code 60	
Beginning Fund Balance				41,934,524.72	(1)	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				38,997,905.55	(2)	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				41,050,104.21	(3)	
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)				39,882,326.06	(5)	



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,873.60	1,662.85
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,873.60</u>	<u>1,662.85</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>0.00</u>

Schedule Of Changes Worksheet Fund Code 61

Beginning Fund Balance					268,080.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,662.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					269,743.40	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 84
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	3,922.75	3,411.64
	1XXX Revenues from Student Activities	516,436.75	515,458.85
	9710 Residual Equity Transfers In	108.18	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		520,467.68	518,870.49

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 84	
PRC	Program	Function	Object	2015 Value	2016 Value	
	7XX	Extracurricular Athletics and Activities				
		3XXX	Operation of Non-Educational Services			
			XXX	Student Extracurricular	527,782.74	525,222.88
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				527,782.74	525,222.88	

Schedule Of Changes Worksheet					Fund Code 84
Beginning Fund Balance					506,520.50 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					518,870.49 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					525,222.88 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					500,168.11 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

85 - Private Purpose Trust (spend principal & interest)

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 85
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	5,566.21	4,478.77
	1900 Other Revenue from Local Sources	51,690.41	107,463.23
	1920 Contributions/Donations from Private Sources	826,783.00	619,623.06
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		884,039.62	731,565.06

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 85
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries	1,375.00	1,481.86
			2XX Personal Services - Employee Benefits	5.56	390.67
			3XX Purchased Professional and Technical Services	430.00	1,296.90
			4XX Purchased Property Services	130.00	153.00
			5XX Other Purchased Services	11,851.01	20,072.42
			6XX Supplies and Materials	30,988.35	235,739.62
			8XX Other Expenditures	279.00	215.00
	21XX Support Services - Students				
			1XX Personal Services - Salaries	15,454.00	8,270.04
			2XX Personal Services - Employee Benefits	2,368.35	783.81
			3XX Purchased Professional and Technical Services	20,436.55	20,119.00
			4XX Purchased Property Services	1,519.06	847.47
			5XX Other Purchased Services	40,014.24	49,534.87
			6XX Supplies and Materials	668,665.47	316,891.12
			7XX Property and Equipment Acquisition	62,180.00	21,574.50
			8XX Other Expenditures	1,299.50	983.47
	221X Improvement of Instruction Services				
			1XX Personal Services - Salaries	0.00	1,190.00
			3XX Purchased Professional and Technical Services	0.00	500.00
			5XX Other Purchased Services	0.00	693.20
			6XX Supplies and Materials	0.00	197.75
	222X Educational Media Services				
			6XX Supplies and Materials	8,945.89	10,285.61
	26XX Operation and Maintenance of Plant Services				
			6XX Supplies and Materials	1,190.32	0.00
	4XXX Facilities Acquisition and Construction Services				
			7XX Property and Equipment Acquisition	37,000.00	8,000.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 85

PRC	Program	Function	Object	2015 Value	2016 Value
	999	Undistributed			
		9999	Undistributed		
			971 Residual Equity Transfers Out	108.18	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>904,240.48</u>	<u>699,220.31</u>

Schedule Of Changes Worksheet Fund Code 85

Beginning Fund Balance					709,655.55	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					731,565.06	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					699,220.31	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					742,000.30	(5)

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Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	82,819.93	86,057.60
XX	280	1XXX	112 Certified Teacher Staff Salaries	3,414,973.64	4,345,878.60
XX	39X	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	1,126,435.61	508,108.64
XX	457	1XXX	112 Certified Teacher Staff Salaries	87,146.56	86,336.93
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	39,037,505.20	40,280,251.34
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	1,178,120.45	515,498.95
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	20,779.98	18,487.75
XX	XXX	26XX	41X Energy Utility Services	1,190,453.41	1,106,966.01
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	1,234,839.63	1,603,218.01
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	43,609,104.21	37,401,755.56
XX	XXX	4XXX	73X Major Equipment-New	13,285.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	85,921.50	107,600.32
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	4,640.00	0.00



Trustees' Financial Summary

FY2015-16

Submit ID: 0965-58247400

**** Recalculated ****

56 Yellowstone County

0965 Billings Elem

Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	1,754,978.40
b. Related Services Block Grant Entitlement	584,992.80
c. Total Entitlements Subject to Reversion	2,339,971.20

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	3,112,161.69
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	9,441,920.96
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

Trustees' Financial Summary

FY2015-16

Submit ID: 0965-58247400

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	4,746,619.10	1,251,000.00	0.00	0.00	0.00
280	1XXX	2XX	1,077,075.07	0.00	0.00	0.00	0.00
280	1XXX	3XX	154.16	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	644.32	0.00	0.00	0.00	0.00
280	1XXX	6XX	15,712.31	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	1,883,560.40	0.00	0.00	0.00	0.00
280	21XX	2XX	275,876.74	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	269.02	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	168,030.93	0.00	0.00	0.00	0.00
280	24XX	2XX	21,699.58	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	1,208.44	0.00	0.00	0.00	0.00
280	24XX	6XX	70.89	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			8,190,920.96	1,251,000.00	0.00	0.00	0.00

9,441,920.96

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 0965-58247400

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56 Yellowstone County

0965 Billings Elem

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Begining Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	3,086,611.00	0.00	0.00	0.00	3,086,611.00
Land Improvements	950,059.00	0.00	0.00	0.00	950,059.00
Buildings	68,075,381.00	0.00	0.00	0.00	68,075,381.00
Machinery and Equipment	5,195,325.00	0.00	0.00	0.00	5,195,325.00
Construction in Progress	49,455,267.00	0.00	0.00	0.00	49,455,267.00
Totals at Historical Cost	126,762,643.00	0.00	0.00	0.00	126,762,643.00
Depreciation					
Improvement Accum	355,282.00	0.00	0.00	0.00	355,282.00
Building Accum	30,023,159.00	0.00	0.00	0.00	30,023,159.00
Machinery and Equipment Accum	4,689,293.00	0.00	0.00	0.00	4,689,293.00
Total Accumulated Depreciation	35,067,734.00	0.00	0.00	0.00	35,067,734.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	91,694,909.00	0.00	0.00	0.00	91,694,909.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Trustees' Financial Summary

FY2015-16

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**** Recalculated ****

56 Yellowstone County

0965 Billings Elem

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	6,764,663.00	0.00	0.00	0.00	6,764,663.00	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	6,764,663.00	0.00	0.00	0.00	6,764,663.00	0.00	0.00
Bond(s)							
07/12/2012	1,271,000.00	0.00	0.00	0.00	1,271,000.00	0.00	1,271,000.00
07/12/2012	4,540,000.00	0.00	0.00	0.00	4,540,000.00	0.00	4,540,000.00
02/01/2011	2,000,000.00	0.00	0.00	0.00	2,000,000.00	0.00	2,000,000.00
01/30/2014	79,510,000.00	0.00	2,785,000.00	0.00	76,725,000.00	2,870,000.00	73,855,000.00
02/01/2011	2,420,000.00	0.00	0.00	0.00	2,420,000.00	0.00	2,420,000.00
07/12/2012	4,553,502.00	0.00	0.00	0.00	4,553,502.00	0.00	4,553,502.00
09/29/2015	0.00	33,000,000.00	0.00	0.00	33,000,000.00	1,160,000.00	31,840,000.00
Total Governmental Activity							
Bond Long-Term Liabilities	94,294,502.00	33,000,000.00	2,785,000.00	0.00	124,509,502.00	4,030,000.00	120,479,502.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

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56 Yellowstone County

0965 Billings Elem

Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	8,784,415.56	1,083,213.07	0.00	9,867,628.63
Net Pension - TRS	61,269,973.74	4,590,961.94	0.00	65,860,935.68